## Amendments to the Claims:

layer;

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method of manufacturing a semiconductor device, the method comprising:

a peeling layer forming step of forming a peeling layer on a first substrate; an insulating film forming step of forming an insulating film on the peeling

a fine hole forming step of forming a plurality of fine holes in the insulating film;

a film forming step of forming a semiconductor film on the insulating film and in the fine holes;

a crystallization step of melting and crystallizing the semiconductor film by a heat treatment to form a crystalline semiconductor film including substantially single-crystalline grains substantially centered on the respective fine holes;

an element forming step of forming a semiconductor element by using the crystalline semiconductor film; and

a transfer step of causing peeling at the inside and/or the boundary surface of the peeling layer to separate the semiconductor element from the first substrate and transferring the semiconductor element to a second substrate.

2. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 1, wherein the transfer stepcausing peeling comprises:

a bonding step of bonding the semiconductor element on the first substrate to the second substrate;

a peeling step of applying energy to the peeling layer to cause the peeling at the inside and/or the boundary surface of the peeling layer; and

a separation step of separating the first substrate from the second substrate.

3. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 1, wherein the transfer stepcausing peeling comprises:

a first bonding step of bonding the semiconductor element on the first substrate to a temporary transfer substrate;

a first peeling step of causing the peeling at the inside and/or the boundary surface of the peeling layer;

a first separation step of separating the first substrate from the temporary transfer substrate;

a second bonding step of bonding the semiconductor element on the temporary transfer substrate to the second substrate; and

a second separation step of separating the temporary transfer substrate from the second substrate.

- 4. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 2, wherein the application of energy to the peeling layer is carried out by means of laser irradiation.
- 5. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 1, wherein the first substrate has having at least one of size, shape and thermal resistance suitable for a semiconductor process capable of processing at least a semiconductor wafer.
- 6. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 5, wherein the semiconductor process is being an LSI manufacturing process.

- 7. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 5, wherein the first substrate has having a wafer size.
- 8. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 1, wherein the surface roughness of the first substrate ranges ranging from 10 μm to 30 μm.
- 9. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 1, wherein in forming the semiconductor element forming step, a plurality of the semiconductor elements are formed using one crystalline semiconductor film.
- 10. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 9, wherein the plurality of semiconductor elements constitute a unit circuit.
- 11. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 1, wherein in the transfer stepcausing peeling, only the semiconductor elements that are transfer targets among the a plurality of semiconductor elements formed on the first substrate are being selectively transferred from the first substrate to the second substrate.
- 12. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 11, wherein in the transfer stepcausing peeling, the semiconductor elements that are the transfer targets are selected correspondingly to a plurality of the crystalline semiconductor films, respectively.
- 13. (Currently Amended) The method of manufacturing a semiconductor device according to Claim 12, the method further comprising:

  \_\_\_\_\_\_\_a division step of dividing the semiconductor elements and the peeling layer formed on the first substrate every crystalline semiconductor film.

14.	(Currently Amended) An electro-optical device comprising device,
comprising:	
the ser	niconductor device manufactured by using the method of manufacturing a
semiconductor device according to Claim 1.	
15.	(Currently Amended) An integrated eireuit comprising circuit, comprising:
	_the semiconductor device manufactured by using the method of manufacturing
a semiconductor device according to Claim 1.	
16.	(Currently Amended) A circuit board comprising board, comprising:
	_the semiconductor device manufactured by using the method of manufacturing
a semiconductor device according to Claim 1.	
17.	(Currently Amended) An electronic apparatus comprising apparatus,
comprising:	
	_the semiconductor device manufactured by using the method of manufacturing
a semiconductor device according to Claim 1.	